

SUBCHAPTER B : UNDERGROUND STORAGE TANK FEES

§334.21. Fee Assessment.

(a) Except as provided in subsection (e) of this section, an annual facility fee of \$50 is assessed for each underground storage tank subject to the registration provisions of §334.7 of this title (relating to Registration). The fees shall be billed to and paid by the owner of the tank.

(b) Payment of annual facility fees is due within 30 days of the date the executive director sends a statement of the assessment to the tank owner. Annual facility fees must be paid by check, certified check, or money order made payable to the "Texas Natural Resource Conservation Commission." Payments must be mailed to the address specified in the billing statement.

(c) The executive director shall establish a schedule for billing of annual facility fees. The amount of the fee to be paid, regardless of the actual billing date, shall be based on the number of regulated underground storage tanks in place on or after the first day of each fiscal year (September 1).

(d) An agency of the federal government is not subject to an assessment under this section for any revenue used to match federal funds for the remediation of leaking underground storage tanks. In any fiscal year in which fee revenues are used to match federal funds for remediation of a leaking underground storage tank, the commission shall determine the prorated contribution of each federal UST facility to the leaking underground storage tank trust fund in that year. The assessment of annual UST facility tank fees in the following year shall be adjusted by crediting the account of each federal facility for the excess amount paid in the previous year.

(e) An annual facility fee shall not be assessed for an underground storage tank which is owned, operated, or maintained by a common carrier railroad, as provided in Texas Water Code, §26.344(g).

Adopted October 11, 1995

Effective November 8, 1995

§334.22. Failure To Make Payment.

(a) Annual facility fees must be paid at the time and in the manner and amount provided by this subchapter.

(b) The executive director shall impose interest and penalties on owners who fail to make payment of the annual facility fees imposed under this subchapter when due in accordance with Chapter 12 of this title (relating to Payment of Fees).

Adopted January 22, 1997

Effective February 14, 1997

§334.23. Disposition of Fees, Interest, and Penalties.

The executive director shall deposit any annual facility fees collected, together with all interest and penalties collected for late payment, in the state treasury to the credit of the storage tank fund.